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Mc A. V Louthen in his report, added I desire to call attention to a few facis which should be taken into consideration in connection with the above totals. The above totals show the real estate of Tennessee to have been assessed in 1918 at \$5,819,8,500. The actual cash value of the real estate as shown above based on proof taken by the chief tax statistician, is \$1,68,725,500. There is likely something over \$100,000,000 in real estate values yet to be added to this total. This consists of very valuable coal lands in a number of East Tennessee countles which have not been included in the above valuations, but which are included in the above valuations, but which are included in the above valuations but which are included in the above valuations of such property is a very intricate problem and we are now trying to work out a plan, with the sessistance of the chief mine inspector of the state and his cerps of assistants that will enable us to adopt a standard of values for these coal lands which will be uniform as far as it is humanly possible to make it so and which will be fair and just to the county, to the state, and to the property holder. This class of property when finally valued will very materially increase the valuations as shown above in the counties where this property is located. There is also some unvalued property in smaller amounts scattered throughout the various counties. These valuations are yet to be added to the above total. In addition to this, there is also some large holding belonging to several gigantic corporations, the au praisement of which is not yet completed. The magnitude of these bolitings and the complicated form of the property of some of the industrial

high and the complicated form of its property of some of the industri plants makes it necessary to have pert appraisers for this class of pro-

plants makes it necessary to have expert appraisers for this class of property.

"I want to especially direct attention to the valuations in Polk county, which as listed above, is less than the trial assessment. This is due to the fact that the property of the Tennessee Couper company and the Tennessee Couper company and the Tennessee Couper company is still being valued and these properties are not included in the above total. The property belonging to these companies will very materially increase the valuations in Polk county.

"The valuation of the gigantic pant of the Aluminum Company of America, at Maryville, is not included it there totals. The valuation of this property is not yet completed.

"We have already discovered some eight or 10 countles which are undervalued, but we have a line on the city atlon and the countles are being sessed at actual cash value. It several of these countles there will be a considerable increase even near the proof taken by the chief tax statistical. "In the valuation of the road edite of Daydson county, the timel, toos Union street to Cedar street and Done Bixth avenue to the tapitol boulevard to subject to texation of the receiver as the state and county for the evention of mathematic halidings. However, it is subject to texation to 12m and car reason for net triading the talination has appointed a local committee of real estate men to calue this property for the valuations fixed by this committee of the tax assessor in considering the totals of travidson country it should also be taken into considering that the taliation of the valuations fixed by this committee to the tax assessor in considering the totals of travidson country it should also be taken into considering that the taliation of the valuation of the country at should also be taken into considering the totals of travidson country it should also be taken into considering that the taliation of the country of th

ject to taxation.
"The above described unvalued prop

The above described unvalued property will result in the total value of real estate in Tennessee being valued at from \$1.775,900,009 to \$1.840,000,000 which will be something like an increase of \$100,000,000 or more above the valuation reflected above. In figuring on the state rate under the elding scale, we must add to this all rail road and public utility property throughout Tennessee, which is being assessment in sear at actual cash value, and we should also add the estimated assessment on personal property. "Reports already coming to from out out only far assessment property of the owners of personal property. The owners of personal property. The owners of personal property realizing that the tax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will be reduced under this new assessment to a point like the lax rate will not be confidently to the reduced under this new assessment to a point like the lax rate will not be confidently to the lax rate will not a second the lax rate will not

of such property are bringing

Property Not Yet Valued and Subject to Correction Filminated In Report Given Out By Chief Tax Statistician.

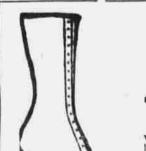
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> "EYEGLASS BARGAIN" The proper correction of defective eye-sight is possible only through the services of an OPTOMETRIST to scientifically examine and test our eyes, and a practical OPTICIAN to adjust the

mountings. Any Optical service not combining these essentials s incomplete and may cause ou impaired eye-sight.

108 MADISON AVE. ETTE J. JOE MARSH E. G. PARHAM SPECIALISTS IN FITTING GLASSES H. W. LIGGETTE



sent, therefore, does not exist.

Zellner's Clearance Sale

Does your footwear look as neat and attractive as you would like?

There is no reason to continue to wear Shoes that are shabby, when such low prices are obtainable as Zellner's offers in this Clearance Sale.

One of the main reasons for Shoes to look unsightly before their time is improper fitting the various dimensions of the Shoes not coming in the exact position with the corresponding part of the foot. wearer often does not know this, and it takes an expert Shoe fitter to be sure of proper fitting qualities. Zellner's marks all

Zeilner's also holds salesmen responsible for misfits, so that the incentive to urge the purchase of a Shoe that is not a perfect fit has been eliminated.

Shoes in plain sizes and widths. The opportunity to misrepre-

During the Clearance the usual care is given to fitting correctly as at all other times; in fact, all service and courtesies given by Zellner's are unchanged during Clearance.

> Banister Shoes for Men at \$13.50 to \$14. Other Shoes for men at \$10, \$7 and \$3.50. For Women at \$10, \$9, \$8, \$7, \$6, \$5 and \$4. For Children at correspondingly low prices.



Health, Happiness and Genlax Go Hand in Hand

You will agree that Health and Happiness go hand in hand If your body is sound and well the chances are ten to one that you are happy. Did you ever notice a romping child with its rosy cheeks." This child, the picture of health, would not be so full of life if, like some of the older people, he or she suffered from Indigestion Dyspepsia or Constitution.

On the other hand, look at the grouphy man or the irritable woman. Investigate and you will find that they are sufferers from Dyspepsia, Constipation Indigestion or some similar allment. Correct the troubles and you will see a marvelous change come over these people. The grouphy man is smiling and agreeable, and the nervous woman calm and happy. If these people could see themselves as others see them, they would certainly seek the proper

The best remedy is GENLAX. This wonderful discovery is proving a blessing to thousands of suffering people. Never fail to recommend this fine old medicine to those suffering from Indigestion, Dyspepsia, Heartburn, Sick Headache, Nervousness and run-down conditions, or to those who feel the flu coming on. Never fail to trust GENLAX if you yourself suffer from any of the above allments. Safeguard your health, because health is your greatest asset

Take our advice and buy a bottle from your nearest druggist. The following Memphis jobbers carry Genlax in large quan-

Van Vleet Mansfield Drug Co. Hessig Ellis Drug Co. and Ellis Jones Drug Co.

The following Memphis druggists are Genlax agents and also carry in stock Benson's Genlax Liniment and Benson's Indo Salve;

Washburn Lyle Drug Co., Main and Beale Battier's Pharmacy, Hamner-Ballard Moseley Robinson Drug Co.

DOWNTOWN DISTRIBUTORS. Genlax is sold in Memphis and all principal towns in Mississippi. Arkansas. Alabama and Tennessee. Ask your druggist. Or sent by mail. postpaid, on receipt of one dollar, six bottles for \$5.00. Benson & Benson, 347 South Third St., Memphis.

GENLAX KILLS THE FLU

General Will Pass Through Streets En Route to Park Field Feb. 15.

restriction forces, a familiar figure via convers and three shapers to every American who is possessed of eyesight. See John J. Persning will bees through the Memphie streets about this time. Strains, Peb. 15, on route from the thisen but to Park field, where he was department there. In an law compabil, expected by a delegation from the local local of the American Legen headed by Col. Win. J. Burch. Legen will go on the American expeditionary force records of the way department has added the name of Private Elmet W. Johnsonth on Main street to Monroe ave.



often disagrees with some one in the family. An easy way to get away from such annoyance is to drink



INSTANT

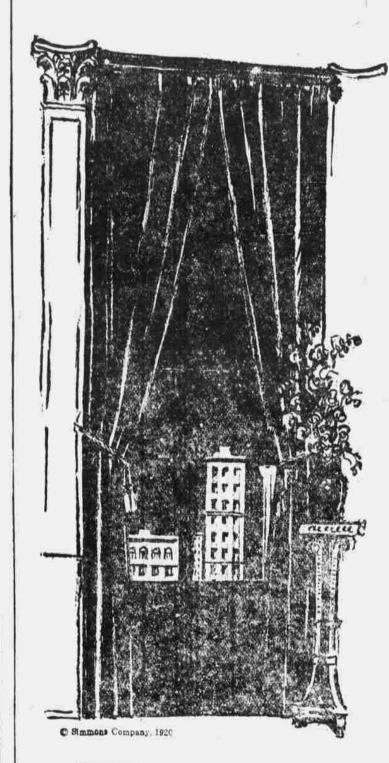
It agrees with everyone in the family. No sleepless nights, disturbed digestion or irritated nerves follow its use."There's a Reason"

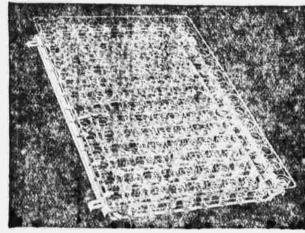
Just Received-

Large Shipment of Men's Spring-Weight Stacy-Adams Shoes

An unusually attractive display ir Black Kid, Black Calf and Brown Russia-in both medium and combination lasts-are now ready for your inspection. The demand for Stacy-Adams Shoes this season has been very heavy-hundreds of new customers are now wearing Stacy-Adams Shoes because they realize that the best is the cheapest. Why pay more for a "noname" shoe, when you can come to Sherron's and get the genuine Stacy-Adams-none better made, though some are higher priced.







The "CLERMONT" Simmons Coil Spring of Highest Grade-No. 2454

Built of 140 highly tempered continuous wind thiral springs - of great resiliency. Each spring conde k construction in centre of bed, where the greatest weight comes. Frame of heavy angle steel-equipped with patent adjustable hangers, adapting the "Clermont" Spring to various types of bed.

Is Plenty of Sleep a Waste of Time

TITORK is pressing. Every VV man has about twice as much on hand as he ought to be asked

Few men sleep long enough-or soundly enough. Even if there is nothing else to keep them awake, the average metal or wooden bed creaks just enough to prevent the nerves from complete relaxation.

No one can sleep deeply unless he is completely relaxed.

TT is wonderful how the right I kind of Bed spring invites perfect relaxation and deep, sound

The good spring is taut and flat, yet resilient. It supports the body at ease in any sleeping positionconforms to the contours-never weakens, humps or sags.

Look at the Springs built by Simmons Company-Springs built for sleep!

For forty years Simmons Company has been making Beds and

Springs to promote sleep.

It is the maker of really noiseless Metal Beds - beds that stand sturdy and firm-not a shake, creak or rattle anywhere.

TF you know only wooden beds A or ordinary metal beds and springs-ask the leading dealer in your section about Simmons Steel Beds, Brass Beds, Springs, Day Beds and Children's Cribs.

They are built for sleep-yet they cost little if any more than the casual merchandise of the ordinary store.

And when you are selecting your Simmons Beds with an eye to their appearance in the room, you will see that Simmons has for the first time established beautiful and authoritative design in Metal Beds.

Sleep is a big subject! Write us for the brochure, "What Leading Medical Journals and Health Magazines Say about Separate Beds and Sound Sleep." Free of charge.

SIMMONS COMPANY

ELIZABETH

(Executive Offices: Kenosha, Wis.)

MONTREAL

SIMMONS BEDS

Built for Sleep